

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 10<sup>th</sup> September, 2019**

**No. 431**

**GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 15/GOS/CTD/2019**

**Date: 13.08.2019**

**NOTIFICATION**

In exercise of the powers conferred under sub-section (1) of Section 99 of the Sikkim Goods & Service Act, 2017 and in partial modification of Notification No. 09/GOS/CTD/2018 dated 25.8.2018 the Government of Sikkim hereby constitutes the Sikkim Appellate Authority for Advance Ruling for Goods and Services Tax, for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority. The said Appellate Authority shall consist of the following:-

1. Shri Rakesh Kumar Sharma, Chief Commissioner of CGST & CX, Kolkata Zone.
2. Shri Jigme Dorjee Bhutia, Commissioner of Commercial Taxes, Finance Department, Gangtok.

**Secretary  
Commercial Taxes Division  
Finance Department**